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Report of the Secretary-General on the activities of the Office of Internal Oversight Services

Report of the Fifth Committee

Rapporteur: Ms. Katja **Pehrman** (Finland)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 132 appear in the report of the Committee contained in document A/60/604.

2. The Fifth Committee resumed its consideration of the item at its 46th meeting, on 11 April 2006. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary record (A/C.5/60/SR.46).

3. For its further consideration of the item, the Committee continued its discussion of the report of the Secretary-General on the activities of the Office of Internal Oversight Services (A/60/346 and Corr.1).

II. Consideration of draft resolution A/C.5/60/L.33

4. At its 46th meeting, on 11 April 2006, the Committee had before it a draft resolution entitled "Report of the Secretary-General on the activities of the Office of Internal Oversight Services" (A/C.5/60/L.33), which was submitted by the Chairman on the basis of informal consultations coordinated by the representative of Belgium.

5. At the same meeting, the Committee adopted draft resolution A/C.5/60/L.33 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

06-30925 (E) 170406

Report of the Secretary-General on the activities of the Office of Internal Oversight Services

The General Assembly,

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 59/272 of 23 December 2004,

Recalling also its resolutions 56/246 of 24 December 2001, 58/101 B of 9 December 2003 and 59/270 of 23 December 2004,

Having considered the annual report of the Office of Internal Oversight Services for the period from 1 July 2004 to 30 June 2005,[1]

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Looks forward* to the results of the independent external evaluation of the audit and oversight system of the United Nations, and stresses that the evaluation should include proposals on:

(a) Ensuring the full operational independence of the Office of Internal Oversight Services;

(b) Strengthening the evaluation capacity of the Office at the programme and subprogramme levels;

(c) Ensuring adequate funding arrangements for timely reimbursement by funds and programmes for services of the Office;

5. *Notes with concern* the description of the mission of the Office of Internal Oversight Services, as outlined in paragraph 1 of its annual report,[1] and in this regard reiterates that, in accordance with paragraph 5 of General Assembly resolution 59/270, the mission of the Office should be in full conformity with its mandate, as approved by the Assembly in its resolution 48/218 B;

6. *Notes with appreciation* the work of the Office of Internal Oversight Services;

7. *Takes note* of the annual report of the Office of Internal Oversight Services;[1]

8. *Stresses* the importance of full implementation of legislative decisions, and requests the Secretary-General to ensure that programme managers provide information to the Office of Internal Oversight Services to be reflected in the programme performance report on the rate of implementation of legislative mandates and decisions and, where applicable, in cases where full implementation has not been achieved, the reasons therefor;

[1] A/60/346 and Corr.1.

9. *Requests* the Secretary-General to ensure that all relevant resolutions, in particular cross-cutting resolutions, are brought to the attention of relevant managers, and further requests that the Office of Internal Oversight Services also take those resolutions into account in the conduct of its activities;

10. *Also requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office of Internal Oversight Services are brought to the attention of the relevant managers;

11. *Notes* that not all programme managers have reported the results of investigations to the Office of Internal Oversight Services, as required in paragraph 11 of its resolution 59/287 of 13 April 2005, and requests the Secretary-General to ensure that programme managers comply with this requirement as a measure of accountability;

12. *Requests* the Secretary-General to entrust the Office of Internal Oversight Services to submit a report on the use of the best-value concept in the evaluation and awarding of procurement contracts in order to identify any possible misuse;

13. *Recalls* its request, as contained in part IV, paragraph 4, of its resolution 59/296 of 22 June 2005, notes with concern paragraph 25 of the annual report of the Office of Internal Oversight Services[1] concerning the management of fuel in peacekeeping missions, and welcomes the intention of the Office to report to the General Assembly on the oversight of fuel management in peacekeeping missions;

14. *Welcomes* the comprehensive tsunami risk assessments undertaken by the Office of Internal Oversight Services jointly with United Nations funds and programmes and specialized agencies, and requests the Secretary-General to ensure that United Nations funds and programmes and specialized agencies cooperate with the Office in the preparation of a consolidated report on audits and investigative reviews undertaken of the tsunami relief operation and to entrust the Office of Internal Oversight Services to report thereon to the General Assembly at its sixty-first session;

15. *Also welcomes* the intention of the Office of Internal Oversight Services to conduct a risk assessment of the activities of the United Nations Joint Staff Pension Fund, and invites the United Nations Joint Staff Pension Board to request the Office, in this context, to conduct an audit of the quality, efficiency and effectiveness of services provided to its beneficiaries;

16. *Notes with concern* the numerous allegations of fraud and irregularities in the United Nations Interim Administration Mission in Kosovo, and requests the Office of Internal Oversight Services to submit an overview report on its investigations and follow-up to the General Assembly at its resumed sixtieth session;

17. *Decides* to modify the title of the relevant agenda item to read "Report on the activities of the Office of Internal Oversight Services" in accordance with paragraph 3 of its resolution 59/272.